

110TH CONGRESS  
1ST SESSION

# H. R. 4118

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IN THE SENATE OF THE UNITED STATES

DECEMBER 5, 2007

Received

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## AN ACT

To exclude from gross income payments from the Hokie Spirit Memorial Fund to the victims of the tragic event at Virginia Polytechnic Institute & State University.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXCLUSION FROM INCOME FOR PAYMENTS**  
2 **FROM THE HOKIE SPIRIT MEMORIAL FUND.**

3 For purposes of the Internal Revenue Code of 1986,  
4 gross income shall not include any amount received from  
5 the Virginia Polytechnic Institute & State University, out  
6 of amounts transferred from the Hokie Spirit Memorial  
7 Fund established by the Virginia Tech Foundation, an or-  
8 ganization organized and operated as described in section  
9 501(c)(3) of the Internal Revenue Code of 1986, if such  
10 amount is paid on account of the tragic event on April  
11 16, 2007, at such university.

12 **SEC. 2. MODIFICATION OF PENALTY FOR FAILURE TO FILE**  
13 **PARTNERSHIP RETURNS.**

14 For any return of a partnership required to be filed  
15 under section 6031 of the Internal Revenue Code of 1986  
16 for a taxable year beginning in 2008, the dollar amount  
17 in effect under section 6698(b)(1) of such Code shall be  
18 increased by \$1.

Passed the House of Representatives December 4,  
2007.

Attest: LORRAINE C. MILLER,  
*Clerk.*